IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

Customs Application No. 13 of 2001

The Commissioner of Customs (E.P.), Mumbai .. Applicant
V/s.
Geetanjali Woollens Pvt. Ltd., Mumbai .. Respondent

Mr. S.S. Pakale with Mr. Y.R. Mishra for the Applicant
None present for the Respondent

CORAM : S. RADHAKRISHNAN &
J.H. BHATIA, JJ.
DATED : 29.06.2005.

P.C.:-

1. Heard the learned counsel for the Applicant. None appears for the Respondent, though served. In the above Application, reference is sought on the following substantial question of law:-

> Whether on the facts and in the circumstances of the case the Tribunal was right in law in holding that the assessee was competent to import serviceable garments as raw materials without the payment of duty failing to appreciate that such import would require a specific import licence which had not been produced and the goods were classifiable under Customs Tariff Heading 6309?

2. Under the aforesaid facts and circumstances, we direct the Tribunal to refer the above question of law after setting out the statement of facts as contemplated under Section 130A of the Customs Act, 1962. Application stands disposed of in the above.

(S. RADHAKRISHNAN, J.)

(J.H. BHATIA, J.)